

8. (Twice Amended) A magnetic recording medium including a lower non-magnetic layer containing at least a carbon black and a radiation curing binder resin on a non-magnetic support and an upper magnetic layer having a thickness of $0.30\ \mu\text{m}$ or less on the lower non-magnetic layer, the upper magnetic layer containing at least a ferromagnetic powder, a binder resin, and an abrasive having a Mohs hardness of 6 or higher and a smaller average particle size than a thickness of the upper magnetic layer, the magnetic recording medium produced by a process comprising the steps of:

preparing respectively a lower non-magnetic layer coating material including at least the carbon black dispersed into the radiation curing binder resin, and an upper magnetic layer coating material including at least the ferromagnetic powder, and the abrasive dispersed into the binder resin,

applying the lower non-magnetic layer coating material onto a non-magnetic support, drying the coating material, and carrying out a smoothing treatment of and irradiating with radiation to a resulting layer to form the lower non-magnetic layer, and then

applying the upper magnetic layer coating material onto the lower non-magnetic layer, drying the coating material, and carrying out the smoothing treatment of the resulting layer to form the upper magnetic layer.

REMARKS

Claims 1-5, 8 and 9 are pending in the application. By this Amendment, claims 1, 5 and 8 are amended.

Claims 1-5, 8 and 9 are rejected under 35 U.S.C. 112, second paragraph. The claims are amended to obviate the rejection. Withdrawal of the rejection is respectfully requested.

Claims 1-4, 8 and 9 are rejected under 35 U.S.C. 102 (e) as unpatentable over Saitoh et al. (U.S. Patent No. 6,127,039).

Saitoh teaches a magnetic recording medium that includes a non-magnetic base having on at least one side a non-magnetic layer containing electron beam-curable